

THE STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS ENTERPRISE TAX RETURN

Sequence #1

For the CALENDAR year 1993 or other tax year beginning Mo Day Yr and ending Mo Day Yr

Due date for this return is the same as the due date for Business Profits Tax (See instructions).

1993

STEP 1
Place
LABEL HERE
Otherwise,
please print
or type

Name of Corporation, Partnership, Fiduciary or Non-Profit Organization	Federal Identification Number
Number and Street	
	PRINCIPAL BUSINESS ACTIVITY CODE:
City or Town, State and Zip Code	Follow Federal Instructions

STEP 2
Type of
Enterprise
and Special
Return Type

☐ Check here if the IRS has made any agreed or partially agreed to adjustments for any Federal Income Tax Return which has not been previously reported to N.H. Years covered by IRS exam
Submit changes under separate cover.

☐ CORPORATION ② ☐ PARTNERSHIP ③ ☐ AMENDED RETURN ☐ FINAL RETURN
☐ FIDUCIARY ④ ☐ NON-PROFIT ORGANIZATION ⑤ ☐ Not required to file a BET return, but required to file a BPT return: Complete your BPT return then PROCEED TO STEP 4.

STEP 3

COMPLETE PAGE 2 BEFORE COMPUTING TAX


STEP 4
Figure
Your
Balance Due
or
Overpayment

12. (a) Business Enterprise Tax Balance Due [From page 2, line 11(a)]	12(a).		
12. (b) Business Profits Tax Balance Due (See instructions)	12(b).	12.	
13. (a) Business Enterprise Tax OVERPAYMENT [From page 2, line 11(b)]	13(a).		
13. (b) Business Profits Tax OVERPAYMENT (See instructions)	13(b).	13.	
14. BALANCE DUE (Line 12 less line 13) Make check payable to: State of New Hampshire	14.		
15. OVERPAYMENT (Line 13 less line 12)	15.		
16. Apply Overpayment to:			
(a) Credit toward 1994 tax liability	16(a).		
(b) Refund: Please allow 12 weeks for processing	16(b).		

STEP 5
Signature

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS RETURN AND TO THE BEST OF MY BELIEF IT IS TRUE, CORRECT AND COMPLETE.
IF PREPARED BY A PERSON OTHER THAN THE TAXPAYER, THIS DECLARATION IS BASED ON ALL INFORMATION OF WHICH THE PREPARER HAS KNOWLEDGE.

OFFICE USE ONLY

Signature		Signature of paid preparer other than taxpayer	
Title	Date	Preparer's Identification Number	Date
 MAIL TO: DEPT. OF REVENUE ADMINISTRATION DOCUMENT PROCESSING DIVISION P.O. BOX 637 CONCORD, NH 03302-0637		Preparer's Address	
City or Town, State and Zip Code			

STEP 6

For next year, instead of receiving a Business Tax Booklet, do you wish to receive just a mailing label that you can give to your preparer? If yes, check here ☐

BUSINESS ENTERPRISE TAX RETURN 1993

Page Two

If your business activities are conducted both within and without New Hampshire **AND** the business organization is subject to a business privilege tax, a net income tax, a franchise tax based upon net income, or a capital stock tax in another jurisdiction, whether or not it is actually imposed by the other jurisdiction, then the business enterprise must apportion its enterprise value tax base. Complete Form BET-80 to determine the values for lines 1, 2 and 3.

1. Dividends Paid	1.			
2. Compensation and Wages Paid or Accrued	2.			
3. Interest Paid or Accrued	3.			
4. Enterprise Value Tax Base (Sum of lines 1, 2 and 3)			4.	
5. N.H. Business Enterprise Tax (Line 4 multiplied by .0025)			5.	
6. Credits:				
(a). RSA 162-L:8 Credit	6(a).			
(b). Statutory Credits (See instructions)	6(b).		6.	
7. Subtotal (Line 5 less line 6. If negative, enter - 0 -)			7.	
8. Payments:				
(a). Tax paid with Application for Extension	8(a).			
(b). Payments made with original return (Amended return only)	8(b).		8.	
9. Balance of Tax Due (Line 7 less line 8)			9.	
(a). BPT overpayment (See instructions)	9(a).			
(b). Amount upon which interest and penalties are applied (Line 9 less line 9(a). If negative, enter - 0 -)	9(b).			
10. Additions to Tax:				
(a). Interest (See instructions)	10(a).			
(b). Failure to Pay (See instructions)	10(b).			
(c). Failure to File (See instructions)	10(c).		10.	
11 (a). BALANCE OF BUSINESS ENTERPRISE TAX DUE (Line 9 plus line 10)			11(a).	
11 (b). OVERPAYMENT OF BUSINESS ENTERPRISE TAX (Line 8 less line 7 adjusted by line 10, if applicable.)			11(b).	

The Business Enterprise Tax may be taken as a credit against your Business Profits Tax liability. If required, complete the appropriate Business Profits Tax return. Include the Business Enterprise Tax amount from line 5 above on the Business Profits Tax return on the line entitled "BUSINESS ENTERPRISE TAX CREDIT" under step 5. Complete your Business Profits Tax return before proceeding to STEP 4 of this return.

IF YOU ARE NOT REQUIRED TO FILE A BPT RETURN, CHECK HERE ☐, ATTACH FEDERAL FORMS AND SCHEDULES AND PROCEED TO STEP 4 OF THIS RETURN.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS ENTERPRISE TAX APPORTIONMENT

For the CALENDAR year 19 ____ or other tax year beginning ____ Mo ____ Day ____ Yr and ending ____ Mo ____ Day ____ Yr

NAME		FEDERAL ID # / SOCIAL SECURITY #	
SECTION I — APPORTIONMENT FACTORS			
COMPENSATION AND WAGES FACTOR	1. NH Compensation and Wages Paid or Accrued	1.	
	2. Everywhere Compensation and Wages Paid or Accrued	2.	
	3. COMPENSATION FACTOR (Line 1 divided by line 2) Enter this amount on line 21.	3. ●	
INTEREST FACTOR	4. Average of NH Property	4.	
	5. Average of Everywhere Property	5.	
	6. INTEREST FACTOR (Line 4 divided by line 5) Enter this amount on line 26.	6. ●	
DIVIDEND FACTOR	7. NH Sales	7.	
	8. Everywhere Sales	8.	
	9. Sales Factor (Line 7 divided by line 8)	9. ●	
	10. Sub-total (Sum of lines 3, 6 and 9)	10. ●	
	11. DIVIDEND FACTOR (See instructions) Enter this amount on line 15.	11. ●	
SECTION II — BUSINESS ENTERPRISE TAX BASE APPORTIONMENT			
DIVIDEND APPORTIONMENT	12. Dividends Paid	12.	
	13. Less Dividend Deduction (See instructions)	13.	
	14. Subtotal (Line 12 less line 13)	14.	
	15. Dividend Apportionment Factor (From line 11)	15. ●	
	16. Taxable Dividends (Line 14 multiplied by line 15) If negative, show in brackets, i.e. (\$50).	16.	
	17. TOTAL TAXABLE DIVIDENDS (From line 16. If negative, enter - 0 -) Enter this amount on line 1, Form BET-LNG or BET-PROP.	17.	
COMPENSATION AND WAGES APPORTIONMENT	18. Compensation and Wages Paid or Accrued	18.	
	19. LESS: Retained Compensation (See instructions)	19.	
	20. Subtotal (Line 18 less line 19)	20.	
	21. Compensation Apportionment Factor (From line 3)	21. ●	
	22. TAXABLE COMPENSATION (Line 20 multiplied by line 21)	22.	
	23. LESS: Dividend Offset (See instructions)	23.	
	24. TOTAL TAXABLE COMPENSATION (Line 22 less line 23) Enter this amount on line 2, Form BET-LNG or BET-PROP.	24.	
INTEREST APPORTIONMENT	25. Interest Paid or Accrued	25.	
	26. Interest Apportionment Factor (From Line 6)	26. ●	
	27. Taxable Interest (Line 25 multiplied by line 26)	27.	
	28. LESS: Dividend Offset (See instructions)	28.	
	29. TOTAL TAXABLE INTEREST (Line 27 less line 28) Enter this amount on line 3, Form BET-LNG or BET-PROP.	29.	

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION CORPORATION BUSINESS PROFITS TAX RETURN

For the CALENDAR year 1993 or other tax year beginning and ending
mo day yr mo day yr

Due Date for CALENDAR year is on or before March 15, 1994 or the 15th day of 3rd month after the close of the fiscal period.

1993**STEP 1**

Please Print
or Type

Name of Corporation

Number and Street

City or Town, State and Zip Code

FEDERAL IDENTIFICATION NUMBER

PRINCIPAL BUSINESS ACTIVITY CODE

Follow federal
instructions**STEP 2**

Federal
Information
and Special
Return Type

☐ Check here if the IRS has made any agreed or partially agreed to adjustments for any Federal Income Tax Return filed by the corporation which has not been previously reported to N.H.

Years covered by IRS . Submit changes under a separate cover with form RP-87-C

ONLY CHECK IF BOX APPLIES (See Instructions)

☐ AMENDED RETURN

☐ FINAL RETURN

STEP 3**COMPLETE PAGE 2 BEFORE COMPUTING TAX****STEP 4**

Figure
Your Tax

- | | | | |
|--|----|-------------------|-------------------|
| 4. Adjusted Gross Business Profits (From page 2, line 3) | 4. | <u> </u> | <u> </u> |
| 5. New Hampshire Apportionment (Form RP-80, line 5) | 5. | <u> </u> | <u> </u> |
| 6. New Hampshire Taxable Business Profits (Line 4 x line 5) | 6. | <u> </u> | <u> </u> |
| 7. New Hampshire Business Profits Tax (See instructions for rate change) | 7. | <u> </u> | <u> </u> |

STEP 5

Figure Your
Credits

- | | | | |
|---|-----|-------------------|-------------------|
| 8. Credits allowed under RSA 77-A:5 (Attach Form DP-160) | 8. | <u> </u> | <u> </u> |
| 9. Subtotal (Line 7 less line 8) | 9. | <u> </u> | <u> </u> |
| 10. Business Enterprise Tax Credit (From Form BET-LNG or BET-EZ, line 5) | 10. | <u> </u> | <u> </u> |
| 11. Business Enterprise Tax Credit to be applied against Business Profits Tax
(Enter the lesser of line 9 or line 10. See instructions.) | 11. | <u> </u> | <u> </u> |
| 12. NH Business Profits Tax Net of Statutory Credits (Line 9 less line 11) | 12. | <u> </u> | <u> </u> |

STEP 6

Figure Your
Payments,
Interest and
Penalties

- | | | | | |
|--|-------|-------------------|-------------------|-----|
| 13. PAYMENTS: (a) Tax paid with Application for Extension | 13(a) | <u> </u> | <u> </u> | 13. |
| (b) Payments from 1993 Declaration of Estimated Tax | 13(b) | <u> </u> | <u> </u> | |
| (c) Credit carried over from prior year | 13(c) | <u> </u> | <u> </u> | |
| (d) Payment made with original return (Amended returns only) | 13(d) | <u> </u> | <u> </u> | |
| (e) Other payments (Attach schedule) | 13(e) | <u> </u> | <u> </u> | |
| 14. BALANCE OF TAX DUE (Line 12 less line 13) | 14. | <u> </u> | <u> </u> | 14. |
| 15. Additions to Tax: (a) Interest | 15(a) | <u> </u> | <u> </u> | |
| (See instructions) (b) Failure to Pay | 15(b) | <u> </u> | <u> </u> | |
| (c) Failure to File | 15(c) | <u> </u> | <u> </u> | |
| (d) Underpayment of Estimated Tax | 15(d) | <u> </u> | <u> </u> | |
| 16. BUSINESS PROFITS TAX Balance Due (Line 14 plus line 15.) | 16. | <u> </u> | <u> </u> | 16. |
| Enter this amount on Form BET-LNG line 12(b) | | | | |
| 17. BUSINESS PROFITS TAX Overpayment (Line 13 less line 12, adjusted by line 15, if applicable.) | 17. | <u> </u> | <u> </u> | 17. |
| Enter this amount on Form BET-LNG line 13(b) | | | | |

STEP 7

THIS RETURN MUST BE ACCOMPANIED BY A COMPLETE AND LEGIBLE COPY OF THE APPROPRIATE FORM 1120 U.S. CORPORATION INCOME TAX RETURN, PAGES 1 THROUGH 4; CONSOLIDATING SCHEDULES; AND SUPPORTING SCHEDULES FOR THE SAME TAXABLE PERIOD.

OFFICE USE ONLY

Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

Signature of Officer

Signature of Paid Preparer Other than Taxpayer

Title

Date

Preparer's Identification Number

Date



MAIL TO:

DEPT. OF REVENUE ADMINISTRATION
DOCUMENT PROCESSING DIVISION
P.O. BOX 637
CONCORD, NH 03302-0637

Preparer's Address

City or Town, State and Zip Code

STEP 8

Attach this return and applicable federal return and schedules to Form BET-LNG or Form BET-EZ

- A. Date of Incorporation

mo	day	yr
----	-----	----
- B. Is the corporation filing its tax return on an IRS approved 52/53 week tax year? Yes ☐ No ☐
- C. Does the corporation file with the IRS as part of a federal consolidated return? Yes ☐ No ☐
- D. Does the corporation file as part of a unitary group in any other jurisdiction? Yes ☐ No ☐
- E. Is this a "combined" business profits tax return? Yes ☐ No ☐

If the answer to "E" is yes, do not complete this return. You must file a NH-1120-WE return. Please call (603) 271-2192 to request a copy of the 1993 Business Tax Booklet for Combined Corporations.

1. Gross Business Profits:

- (a) Taxable income (loss) before net operating loss deduction and special deductions (See instructions and attach copy of federal return) 1(a)

--	--
- (b) Separate entity or passive loss limitation adjustments (see instructions) 1(b)

--	--
- (c) N.H. Gross Business Profits [Combine 1(a) and 1(b)] If negative, show in brackets (See instruction regarding NOL carryforward provisions) 1(c)

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2. Additions and Deductions

- | | | |
|---|---|---|
| (a) Add back income taxes or franchise taxes measured by income (Attach schedule of taxes by state) 2(a) | (|) |
| (b) "Safe Harbor" or other similar leases (RSA 77-A:4-a and Rev. 303.01. Attach schedule showing computation) 2(b) | (|) |
| (c) N.H. Net Operating Loss Deduction (Attach Form RP-132). 2(c) | (|) |
| (d) Interest on U.S. obligations 2(d) | (|) |
| (e) Wage adjustment required by I.R.C. Section 280C(a) 2(e) | (|) |
| (f) Deductible dividends (See instructions) 2(f) | (|) |
| (g) Income exempt under federal constitutional law, net of related expenses (See instructions) 2(g) | (|) |
| (h) Distribution from joint venture or partnership subject to N.H. taxation (Attach schedule giving name, Federal I.D. No. and amount distributed) . . . 2(h) | (|) |
| (i) Foreign dividend gross-up (I.R.C. Section 78) 2(i) | (|) |
| (j) Research contribution (See RSA 77-A:4 XII. Attach computation) 2(j) | (|) |
| (k) Contributions made to a Qualifying Venture Capital Fund 2(k) | (|) |
| (l) Add back return of capital received from a Qualified Venture Capital Fund 2(l) | (|) |
| (m) Combine lines 2(a) through 2(l). If negative, show in brackets. 2(m) | (|) |

3. Adjusted Gross Business Profits [Line 1(c) as adjusted by line 2(m)]

- If negative, show in brackets. 3.

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Schedule A
(Rev. 10/93)

APPORTIONMENT OF INCOME

For CALENDAR year 19 ____ or other tax year beginning ____ mo ____ day ____ yr and ending ____ mo ____ day ____ yr

NAME	FEDERAL IDENTIFICATION NO./SOCIAL SECURITY NO.
------	--

	(a) Everywhere (Denominator)	(b) New Hampshire (Numerator)	(c) Sales/Receipts Factor
1. SALES/RECEIPTS FACTOR:	1(a) \$	1(b) \$	
Divide 1(b) by 1(a) = _____ x 1.5 (Express as a decimal to 6 places)			1(c) ●

	(a) Everywhere (Denominator)	(b) New Hampshire (Numerator)	(c) Payroll Factor
2. PAYROLL FACTOR:	2(a) \$	2(b) \$	
Divide 2(b) by 2(a) (Express as a decimal to 6 places)			2(c) ●

	(a) Everywhere (Denominator)	(b) New Hampshire (Numerator)	
	Beginning of Period End of Period	Beginning of Period End of Period	
Inventory			Inventory
Buildings			Buildings
Furniture & Fixtures			Furniture & Fixtures
Leasehold Improvements			Leasehold Improvements
Land			Land
Other Tangible Assets			Other Tangible Assets
Sub Totals	\$	\$	Sub Totals
Average of Sub Totals	\$		Average of Sub Totals
Rented Property (annual rate x 8)			Rented Property (annual rate x 8)
Total Property Everywhere 3(a) \$			Total New Hampshire Property 3(b) \$
Divide 3(b) by 3(a) (Express as a decimal to 6 places)			3(c) ●

4. TOTAL OF LINES 1(c), 2(c), and 3(c)	4. ●
5. NEW HAMPSHIRE APPORTIONMENT: Line 4 divided by 3.5 and expressed as a decimal to 6 places. If there are only one or two factors with an "EVERYWHERE" denominator, then see instructions.	5. ●

ADDITIONAL INFORMATION

Principal business activity in New Hampshire: _____

Business locations in New Hampshire – location of factories, sales offices, warehouses, etc. (Attach a list if more space is required)

Year first NH return filed: 19 ____ Year registered with NH Secretary of State: ____ State of incorporation (2-letter ID): ____

City, State and Country where records are located: _____ CITY/TOWN STATE COUNTRY

Business locations outside New Hampshire. (Attach a list if more space is required)

Location City and State	Indicate whether factory, sales office, warehouse construction site, etc.	Answer Yes or No		
		Registered to do business in state where located?	Files returns in state where located?	Apportion Sales, payroll and/or property in state where located?

THE STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS PROFITS TAX

Sequence #10

SMALL BUSINESS CORPORATIONS
COMPUTATION OF "S" CORPORATION GROSS BUSINESS PROFITS

FOR CALENDAR YEAR 19 _____

NAME	FEDERAL IDENTIFICATION NUMBER/SOCIAL SECURITY NUMBER
	-

1. Income and Deductions from Federal Form 1120S. Show all losses in brackets, i.e. (50).

- (a) Ordinary Income (loss) from trade or business activities
(Federal Form 1120S, Page 1, Line 21) 1(a)
- (b) Net income (loss) from rental real estate activities
(Federal Form 1120S, Schedule K, Line 2) 1(b)
- (c) Net Income (loss) from other rental activities
(Federal Form 1120S, Schedule K, Line 3c) 1(c)
- (d) Portfolio Income (loss) such as but not limited to
interest, dividend or royalty income
(Federal Form 1120S, Schedule K, Lines 4 a, b, c & f) 1(d)
- (e) Capital gain on the sale of assets
(include IRC Section 1231 gain)
(Federal Form 1120S, Schedule K, Lines 4 d & e, 5) 1(e)
- (f) Other income (loss) from "S" Corporation activities
not included above
(Federal Form 1120S, Schedule K, Line 6) 1(f)
- (g) Other "S" Corporation expenses shown on Federal Form 1120S,
Schedule K, Lines 7, 8, 9 & 10
(Refer to Rev 302.01 for limitations) 1(g)
- (h) Total "S" Corporation Income and Deductions (combine lines 1(a) through 1(g)) 1(h)
2. Other deductions not included in "S" Corporation return allowable to "C" Corporations
under Internal Revenue Code. (Attach supporting schedule) 2
3. "S" Corporation Gross Business Profits or Loss
(Combine line 1(h) and 2. Enter here and on Page 2, Line 1 of NH 1120) 3

**THE STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
NET OPERATING LOSS (NOL) DEDUCTION**

**WHEN
TO USE
THIS FORM**

Use this form to detail the Net Operating Loss Carryforward amounts included in the current tax year net operating loss deduction taken on Form NH-1040, NH-1041, NH-1065 or NH-1120. This form must be attached to the NH tax return in the year the NOL deduction is claimed.

For the CALENDAR year 19 _____ or other taxable year beginning _____ and ending _____

Mo Day Yr Mo Day Yr

Taxpayer's Name

Federal Identification No./Social Security No.

(A) Ending Date of tax year in which NOL occurred, from Form RP-131	(B) NOL amount available for five year carryforward period from Form RP-131, line 10. (Cannot exceed \$250,000 per year.)	(C) Amount of NOL carryforward which has been used in tax years prior to this tax year	(D) Amount of NOL to be used as a deduction this tax year	(E) Amount of NOL to carryforward in future years
Mo Day Yr				
1	1	1	1	1
2	2	2	2	2
3	3	3	3	3
4	4	4	4	4
5	5	5	5	5

6. Amount of NOL Carryforward deducted this tax year. (Sum of column D lines 1-5)

This is the amount to be reported on applicable Business Profits Tax return. This amount cannot exceed the NH Adjusted Gross Business Profits before the Net Operating Loss Deduction.

NOTE: Column (B) less Column (C) should equal the sum of Column (D) plus Column (E)

IMPORTANT:

A NH Net Operating Loss may be carried forward for five years following the loss year provided, however, that no loss amounts incurred prior to January 1, 1989 shall be used to calculate the NOL Deduction.

Rev 303.04(c) - Carryback Of Loss Required. For purposes of calculating the amount of any net operating loss deduction allowed under RSA 77-A:4, XIII, section 172 of the Internal Revenue Code, shall be followed, except that,

- (1) Any loss amount shall first be carried back to those tax years required by the Internal Revenue Code without application of the election in section 172 (b)(3) and applied to any income in the carry back tax years, before any remaining loss is carried forward as a net operating loss deduction.
- (2) The carry back of losses as provided in (1) above shall result in neither an allowable net operating loss deduction in the carry-back years nor a refund of previously paid taxes. Amended returns filed for such purpose shall be prohibited.
- (3) The business organization's failure to carry back net operating losses and apply them to the income of prior profitable years shall result in the loss being presumed to be fully absorbed in the carryback year(s).

OFFICE USE ONLY

THE STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
SCHEDULE OF BUSINESS PROFITS TAX CREDITS
RSA 77-A:5

Sequence #9

For the CALENDAR year 19____, or other tax year beginning

Mo	Day	Yr
----	-----	----

 and ending

Mo	Day	Yr
----	-----	----

Name of Corporation or Partnership, Estate or Trust			Federal Identification Number	
Last Name (Proprietorship only)	First Name	Initial	Social Security Number (Proprietorship Only)	

1. Taxes paid pursuant to RSA 83-C Franchise Tax on Public Utilities	1.	<table border="1" style="width: 100%; height: 20px;"></table>	
2. Taxes paid pursuant to RSA 84 Taxation of Insurance Companies	2.	<table border="1" style="width: 100%; height: 20px;"></table>	
3. Research and Development Tax Credit: (Effective 7/1/93 for taxable periods ending on or after 7/1/93)			
(a) Total Research and Development Tax Credit available (See instructions) ...	3(a)	<table border="1" style="width: 100%; height: 20px;"></table>	
(b) Total NH Business Profits Tax \$ <table border="1" style="width: 100px; height: 20px;"></table> × 5%	3(b)	<table border="1" style="width: 100%; height: 20px;"></table>	
(c) Enter the lesser of line 3(a) or 3(b)	3(c)	<table border="1" style="width: 100%; height: 20px;"></table>	
4. Job Creation Tax Credit: (Effective 7/1/92 for taxable periods ending on or after 7/1/92)			
(a) Total Job Creation Tax Credit available (See instructions)	4(a)	<table border="1" style="width: 100%; height: 20px;"></table>	
(b) Total NH Business Profits Tax \$ <table border="1" style="width: 100px; height: 20px;"></table> × 5%	4(b)	<table border="1" style="width: 100%; height: 20px;"></table>	
(c) Enter the lesser of line 4(a) or 4(b)	4(c)	<table border="1" style="width: 100%; height: 20px;"></table>	
5. Manufacturing Capital Expenditure Credit: (Effective 7/1/93 for taxable periods ending on or after 7/1/93)			
(a) Total Manufacturing Capital Expenditure Tax Credit available (See instructions) 5(a)		<table border="1" style="width: 100%; height: 20px;"></table>	
(b) Total NH Business Profits Tax \$ <table border="1" style="width: 100px; height: 20px;"></table> × 5%	5(b)	<table border="1" style="width: 100%; height: 20px;"></table>	
(c) Enter the lesser of line 5(a) or 5(b)	5(c)	<table border="1" style="width: 100%; height: 20px;"></table>	
6. Community Development Authority Credit for Contributions Made Prior to 7/1/94	6.	<table border="1" style="width: 100%; height: 20px;"></table>	
7. Total Credits allowable, pursuant to RSA 77-A:5 (Enter the sum of lines 1, 2, 3(c), 4(c), 5(c) and 6)	7.	<table border="1" style="width: 100%; height: 20px;"></table>	
8. Total NH Business Profits Tax	8.	<table border="1" style="width: 100%; height: 20px;"></table>	
9. Total amount of allowable credits (Enter the lesser of line 7 or line 8)	9.	<table border="1" style="width: 100%; height: 20px;"></table>	

Total amount of these credits shall not exceed the tax due under RSA 77-A.